[DOCUMENT NAME] ABSTRACT

[Abstract]

[Subject] Withstand voltage for drain of a field effect transistor constituted in a semiconductor layer on an insulating layer is reduced. Further, a threshold voltage becomes unstable.

[Solution] A semiconductor device having a field effect transistor formed in a semiconductor layer provided on an insulating layer is provided with a body electrode electrically connected to a channel forming region of the field effect transistor, and a back gate electrode provided below the insulating layer so as to be opposed to the channel forming region of the field effect transistor. A potential for controlling carriers of conduction type opposite to a channel formed in an upper portion of the channel forming region of the field effect transistor is applied to each of the body electrode and the back gate electrode.